

MAR 05 2015

*David J. Bradley, Clerk of Court*

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

**UNITED STATES OF AMERICA**

§  
§  
§  
§  
§

v.

**15 CR 113**

**CRIMINAL NO. \_\_\_\_\_**

**STANSHELLE RENIQUE GAUL**

**CRIMINAL INDICTMENT**

The Grand Jury Charges That:

**INTRODUCTION**

During calendar years 2007 through 2011, Stanshelle Renique Gaul of Angleton, Texas, prepared dozens of materially false client tax returns by including false Schedule C business losses, false Schedule A itemized deductions, false Form 2106 unreimbursed employee expense deductions, a false First Time Homebuyer Credit, and false Form 2441 credits for child and dependent care expenses supposedly incurred for persons unknown to the clients in order to generate excessive refunds that resulted in losses of approximately \$285,000 to the National Treasury.

**COUNTS ONE THROUGH TWENTY-THREE**

**[Assisting in the Preparation of False Tax Returns – 26 U.S.C. § 7206(2)]**

On or about the dates specified below, in the Houston Division of the Southern District of Texas,

**STANSHELLE RENIQUE GAUL**

defendant herein, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, an agency of the United States Treasury Department, of U.S. Individual Income Tax Returns, Forms 1040, either individual or joint, for the taxpayers and

tax years hereinafter specified, which were false and fraudulent as to material matters, in that they represented that the taxpayers were entitled under the provisions of the Internal Revenue laws to report income and claim losses, expenses, deductions, credits, payments and refunds in the approximate amounts hereinafter specified, whereas, as the defendant then and there well knew and believed, the taxpayers were not entitled to report such income and claim such losses, expenses, deductions, credits, payments and refunds in the approximate amounts hereinafter specified, but in greater or lesser amounts:

<b>Count</b>	<b>Date of Offense</b>	<b>Taxpayer(s) Last Name(s)</b>	<b>Tax Year</b>	<b>False Item(s)</b>	<b>Approximate Amount Claimed</b>
1	04/14/09	A Chavez	2008	Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check  Form 1040, Form 2106-EZ Part I, Line 6, Business Expenses  Form 1040, Line 73a, Amount to be refunded	\$ 3,200  \$ 18,066  \$ 2,545
2	02/04/10	A Chavez	2009	Form 1040, Line 12, Business income or (loss)  Form 1040, Line 73a, Amount to be refunded	(\$ 14,468)  \$ 1,959
3	02/03/11	A Chavez	2010	Form 1040, Line 12, Business income or (loss)  Form 1040, Line 74a, Amount to be refunded	(\$ 15,823)  \$ 2,112

Count	Date of Offense	Taxpayer(s) Last Name(s)	Tax Year	False Item(s)	Approximate Amount Claimed
4	01/23/09	S Lewis	2008	Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check  Form 1040, Form 2106-EZ Part I, Line 6, Total Expenses  Form 1040, Form 2441 Child & Dependent Care Expenses, Part I, Line 1 Amount paid to L Runoalds  Form 1040, Line 73a, Amount to be refunded	\$ 5,850  \$ 15,896  \$ 6,400  \$ 4,353
5	01/23/10	S Lewis	2009	Form 1040, Line 12, Business income or (loss)  Form 1040, Form 2441 Child & Dependent Care Expenses, Part I, Line 1 Amount paid to L Runoalds  Form 1040, Line 73a, Amount to be refunded	(\$ 5,200)  \$ 6,000  \$ 2,975

<b>Count</b>	<b>Date of Offense</b>	<b>Taxpayer(s) Last Name(s)</b>	<b>Tax Year</b>	<b>False Item(s)</b>	<b>Approximate Amount Claimed</b>
6	02/10/09	O & E Mack	2008	Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check  Form 1040, Schedule A, Line 17, Gifts to Charity other than by Cash or Check  Form 1040, Form 2106-EZ Part I, Line 6, Total Expenses  Form 1040, Line 73a, Amount to be refunded	\$ 10,210  \$ 7,960  \$ 16,857  \$ 6,426
7	01/28/10	O & E Mack	2009	Form 1040, Line 12, Business income or (loss)  Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check  Form 1040, Line 73a, Amount to be refunded	(\$ 14,339)  \$ 14,250  \$ 6,565

<b>Count</b>	<b>Date of Offense</b>	<b>Taxpayer(s) Last Name(s)</b>	<b>Tax Year</b>	<b>False Item(s)</b>	<b>Approximate Amount Claimed</b>
8	02/18/11	O & E Mack	2010	Form 1040, Line 12, Business income or (loss)  Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check  Form 1040, Form 2441 Child & Dependent Care Expenses, Part II, Line 2 Amount of Qualified Expenses paid for Robert Ledesma  Form 1040, Line 74a, Amount to be refunded	(\$ 16,635)  \$ 6,885  \$ 3,300  \$ 5,340
9	02/04/09	M & A Khoury	2008	Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check  Form 1040, Form 2106-EZ Part I, Line 6, Total Expenses  Form 1040, Line 73a, Amount to be refunded	\$ 5,200  \$ 11,076  \$ 7,049
10	02/08/10	M & A Khoury	2009	Form 1040, Line 12, Business income or (loss)  Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check  Form 1040, Line 73a, Amount to be refunded	(\$ 33,555)  \$ 5,952  \$ 11,585

<b>Count</b>	<b>Date of Offense</b>	<b>Taxpayer(s) Last Name(s)</b>	<b>Tax Year</b>	<b>False Item(s)</b>	<b>Approximate Amount Claimed</b>
11	02/05/11	M Khoury	2010	Form 1040, Line 12, Business income or (loss)  Form 1040, Form 2441 Child & Dependent Care Expenses, Part I, Line 1 Amount paid to Tiny Treasures  Form 1040, Line 74a, Amount to be refunded	(\$ 17,045)  \$ 6,265  \$ 2,975
12	02/12/09	T & B Khoury	2008	Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check  Form 1040, Form 2106-EZ Part I, Line 6, Total Expenses  Form 1040, Line 73a, Amount to be refunded	\$ 9,650  \$ 14,589  \$ 5,765
13	02/11/10	T & B Khoury	2009	Form 1040, Line 12, Business income or (loss)  Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check  Form 1040, Line 73a, Amount to be refunded	(\$ 40,409)  \$ 8,500  \$ 6,770
14	02/09/11	T & B Khoury	2010	Form 1040, Line 12, Business income or (loss)  Form 1040, Line 74a, Amount to be refunded	(\$ 30,792)  \$ 7,689

<b>Count</b>	<b>Date of Offense</b>	<b>Taxpayer(s) Last Name(s)</b>	<b>Tax Year</b>	<b>False Item(s)</b>	<b>Approximate Amount Claimed</b>
15	02/02/09	M Rodriguez	2008	Form 1040, Schedule A, Line 6, Real Estate Taxes  Form 1040, Form 2106-EZ Part I, Line 6, Total Expenses  Form 1040, Form 2441 Child & Dependent Care Expenses, Part I, Line 1 Amount paid to Marshall  Form 1040, Line 73a, Amount to be refunded	\$ 2,230  \$ 23,419  \$ 6,000  \$ 4,076
16	01/29/10	M Rodriguez	2009	Form 1040, Line 12, Business income or (loss)  Form 1040, Schedule A, Line 6, Real Estate Taxes  Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check  Form 1040, Form 2441 Child & Dependent Care Expenses, Part I, Line 1 Amount paid to Marshall  Form 1040, Line 73a, Amount to be refunded	(\$ 15,385)  \$ 2,210  \$ 13,550  \$ 6,000  \$ 5,185

<b>Count</b>	<b>Date of Offense</b>	<b>Taxpayer(s) Last Name(s)</b>	<b>Tax Year</b>	<b>False Item(s)</b>	<b>Approximate Amount Claimed</b>
17	02/09/11	M Rodriguez	2010	Form 1040, Line 12, Business income or (loss)  Form 1040, Form 2441 Child & Dependent Care Expenses, Part I, Line 1 Amount paid to Marshall  Form 1040, Line 74a, Amount to be refunded	(\$ 25,660)  \$ 6,400  \$ 2,768
18	02/19/09	B Shanklin	2008	Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check  Form 1040, Form 2106-EZ, Part I, Line 6, Total Expenses  Form 1040, Form 2441 Child & Dependent Care Expenses, Part II, Line 2 Amount of Qualified Expenses paid for Shannon Fuller  Form 1040, Line 69, First Time Homebuyer Credit  Form 1040, Line 73a, Amount to be refunded	\$ 14,570  \$ 11,215  \$ 3,000  \$ 3,476  \$ 15,630

<b>Count</b>	<b>Date of Offense</b>	<b>Taxpayer(s) Last Name(s)</b>	<b>Tax Year</b>	<b>False Item(s)</b>	<b>Approximate Amount Claimed</b>
19	01/27/10	B Shanklin	2009	Form 1040, Line 12, Business income or (loss)  Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check  Form 1040, Form 2441 Child & Dependent Care Expenses, Part II, Line 2 Amount of Qualified Expenses paid for Shannon Fuller  Form 1040, Line 73a, Amount to be refunded	(\$ 21,340)  \$ 21,300  \$ 3,000  \$ 11,328
20	02/16/11	B Shanklin	2010	Form 1040, Line 12, Business income or (loss)  Form 1040, Line 74a, Amount to be refunded	(\$ 38,625)  \$ 10,168
21	01/21/09	K Wilson	2008	Form 1040, Schedule A, Line 6, Real Estate Taxes  Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check  Form 1040, Schedule A, Job Expenses and Certain Miscellaneous Deductions, Line 27  Form 1040, Line 73a, Amount to be refunded	\$ 2,120  \$ 3,720  \$ 12,172  \$ 3,475

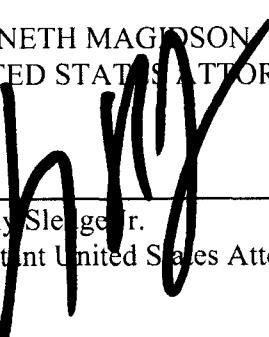
<b>Count</b>	<b>Date of Offense</b>	<b>Taxpayer(s) Last Name(s)</b>	<b>Tax Year</b>	<b>False Item(s)</b>	<b>Approximate Amount Claimed</b>
22	01/27/10	K Wilson	2009	Form 1040, Line 12, Business income or (loss)  Form 1040, Schedule A, Line 6, Real Estate Taxes  Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check  Form 1040, Line 73a, Amount to be refunded	(\$ 8,157)  \$ 2,010  \$ 2,875  \$ 2,564
23	01/22/11	K Wilson	2010	Form 1040, Line 12, Business income or (loss)  Form 1040, Line 74a, Amount to be refunded	(\$ 9,120)  \$ 1,354

In violation of Title 26, United States Code, Section 7206(2).

A TRUE BILL:

FOREPERSON OF THE GRAND JURY

Original Signature on File



KENNETH MAGIDSON  
UNITED STATES ATTORNEY

By:

\_\_\_\_\_  
Jimmy Sleinger Jr.  
Assistant United States Attorney